

The Evening Bulletin.

With which is incorporated the "Independent."

DANIEL LOGAN, Editor.

TUESDAY, - - - JULY 9, 1895.

AUDITOR GENERAL'S REPORT.

Considerable of meat for legislative digestion is afforded by the report of Mr. H. Laws, Auditor General, to the Legislature of 1895. In the introductory paragraphs he pays the following compliments to his predecessor, Mr. George J. Ross:

"I cannot refrain, however, from favorable comment here, on the systematic and accurate methods in vogue by my predecessor as regards the recording and filing of vouchers and statements which constitute the records of the Audit office, and on the courtesy with which I was introduced by him to my new and strange duties, and made acquainted, as far as it was possible in two or three interviews, with their nature; in confirmation of this system and accuracy, I have only to state that I have not found it necessary to make any radical changes in the routine work of the office."

Upon a careful examination of the biennial statement of the Minister of Finance for the period ending March 31, 1894, and the statement for the nine months ending December 31, 1894, the Auditor General finds that they agree with the records on file in the Audit office. He could not find, however, any record of approval by the Auditor General of vouchers covering expenditures for expenses of the Legislature of 1892, for which there were appropriations amounting to \$42,000. He had been informed that the Legislature regarded it as only necessary to have payments of its expenses approved by its own finance committee. This he holds to be in direct disregard and disobedience to the language of the Audit Act.

The Auditor General reports that the sworn statements of "public accountants," the only means of his becoming officially cognizant of the revenues of the Government, have been as a rule made with promptness and regularity. But some instances have occurred nearly every month, where it has been necessary to return these statements on account of errors and omissions. District magistrates are the most frequent offenders in this respect, they being with few exceptions unable to make correct returns or to appreciate their necessity. These blundering statements take up time of the Auditor General in correspondence to correct them which might be employed to more valuable purpose. In the matter of vouchers for expenditures the official has little of which to complain. Original vouchers for traveling expenses, express and horse hire, etc., are insisted upon where they can be secured.

Complaint is made of the large proportion of expenditures not subject to audit, which are permanent settlements, salaries and road taxes in the outer districts. These exemptions amounted in the twelve months ending March 31, 1895, to \$605,219.35 out of a total expenditure of \$1,778,976.73, or 34 percent of the whole. The Auditor General describes the duties of his office as at present conducted. Among other things he checks vouchers signed by Ministers or heads of bureaus, although such checking is not a part of the Auditor's duties under the Act. Yet he frequently finds

errors in vouchers notwithstanding that they are presumed to have been carefully computed and checked by clerks in the various departments and bureaus. This fact he says "is a proof of a laxness in the performance of clerical duties in this regard in the different branches of the Government service." The Auditor General brings up practically the question that arose between Minister of the Interior Thurston and Auditor General Ross in 1889-90, namely, as to whether the responsibility for expenditures rests with the Minister or the Auditor General. He thinks it should be vested in his own office according to his understanding of the Audit Act, saying, in another connection, that, "instead of performing the functions implied by his title, his time and attention are mainly taken up with the work of a mere checking and correspondence clerk."

Mr. Laws formulates a comprehensive scheme for the re-organization of the Auditor General's Department. It is in brief to make that official the head of all the actual financial transactions of the Government, according to the system in vogue in State and county organizations of the United States. So that he may give personal supervision to a uniform accounting in all the departments and bureaus, he would have a deputy appointed to attend to the office details now performed by himself, also two or three checking clerks. It is his opinion that the additional machinery and expense would be compensated for by the simplifying of the accounting work in the departments and bureaus.

In the event of the pressure of matters of immediate and urgent necessity precluding the passage of a law at this session covering the points suggested, the Auditor General urges that the whole matter be referred to a commission to report at the regular session in February next. All thoughtful persons will probably be of opinion that so important a measure ought to be given ample consideration, and that the Legislature should only deal with it at this session to the extent of appointing a commission.

OBSERVATIONS.

By the financial returns for the quarter ending June 30, published by the Registrar of Public Accounts, the receipts are shown to have been \$398,076.90, and the expenditures \$476,665.43. This leaves a cash deficit of \$78,588.53. As \$98,400 was borrowed under the loan acts of 1892 and 1893 and the treasury note act of 1894, the treasury has gone behind, deducting \$600 national debt falling due, to the amount of \$176,388.53. The treasury balance on March 31 was \$200,532.99, and on June 30 \$121,944.46, showing a reduction of \$78,588.53.

JUSTICE BICKERTON ILL.

His Place Temporarily Filled on the Supreme Court Bench.

First Associate Justice Richard F. Bickerton of the Supreme Court has been lying dangerously ill at his residence for several days. After the Court had adjourned nearly a week on account of his poor health, Justice Bickerton appeared on the bench Wednesday of last week, when the Court heard argument in the appeal of Young Tree, reported in this paper under the heading, "A Question of Blood." After that he had to take to his bed again, and now the gravest fears are entertained for his recovery. His place on the bench is occupied by Judges Whiting and Cooper, according to which of them the appeal in a given case is against.

Timely Topics



July 8, 1895.

Now that the excitement of hearing the annual screeches of the great American and small Hawaiian eagles has died out and people have got tired of talking about the dressing down that the great Joe Cook received at the hands of Minister Willis and have settled down to their usual avocations again, it is time for us to do a little business ourselves. Not that we have not done any business during the last week by any means, for the contrary is the case. We have sold every Monarch bicycle we had on hand and have taken orders for as many more to arrive. We think that is a pretty good showing for an off week.

Chicago is a pretty nice village and San Francisco a fair second-class metropolis, but they are not in it with Honolulu either in climate, scenery, bicycles or pretty girls to ride them with or without bloomers. In proportion to the white population there are more bicycles in use in Honolulu today than in either of the above mentioned places, and yet the wheel craze is said to have cost California two million dollars so far this year. At least Chicago claims to have sold California bicycle dealers wheels to that amount. In this connection we might ask why the city of Chicago is like the Hawaiian Hardware Company? It is because when we make a claim we always substantiate it. We claimed that the Monarch was the best bicycle in existence and we have proved it to the satisfaction of all who have purchased of us. We have claimed to be the sole agents for the handling of these wheels in the Hawaiian islands. We had the documents to substantiate our assertion on exhibition at the time we made the claim and have received others by the last mail which puts the matter beyond the shadow of a doubt.

We expect a full line of Monarch bicycles by the Australia next week and in the meantime we shall be pleased to show the sample specimens we have left and take orders to arrive. We are always glad to have intending purchasers call on us, especially when they are of the tender sex.

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Notice of Revocation.

The undersigned hereby give notice that C. L. Hopkins no longer acts for them under power of attorney, the same having been revoked.

VICTORIA S. ELLIS,
WILLIAM S. ELLIS.
Honolulu, June 14, 1895 38-3t

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Honolulu Cricket Club.

The semi-annual meeting of the Honolulu Cricket Club will be held at the Arlington Hotel, King street, next Tuesday evening, the 9th inst, at 7:30 p.m.

R. L. AUERBACH,
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NOTICE.

SEALED PROPOSALS WILL BE RECEIVED at the office of the Hawaiian Electric Company, Honolulu H. I., until 10 a. m., July 15, 1895, for the Construction of a Cold Storage Building. Plans and specifications can be seen at the office of the said Company.

The Hawaiian Electric Company reserves the right to reject any or all bids.

THEO. HOFFMAN,
Manager.

38--td

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